IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TENTH DAY OF DECEMBER,
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 22839 of 2004

Between:

M/s Jubilee Hills International Centre Jubilee Hills, Hyderabad
rep. by its Joint Secretary Dr.R.Venkata Reddy

..... PETITIONER

AND

The Commercial Tax Officer Jubilee Hills Circle, Hyderabad.

.....RESPONDENT

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a writ of Mandamus or any other appropriate writ or order or direction restraining the Respondent from taking any coercive steps for recovery of the balance disputed Tax of Rs.5,07,540/- for the assessment year 2000-01 till disposal of appeal before the Sales Tax Appellate Tribunal.

Counsel for the Petitioner: MR.S.DWARAKANATH

Counsel for the Respondent: GP FOR COMMERCIAL TAX

The Court at the admission stage made the following:

O R D E R (PER MHSA,J)

Having heard the learned counsel for the respective parties, we are inclined to dispose of the instant writ petition with certain appropriate directions.

2. During the pendency of the appeal before the Appellate Deputy Commissioner, writ petitioner herein had preferred a writ petition being No.20229/2004 seeking stay of collection of disputed tax, against such rejection order of the learned Additional Commissioner. That writ petition was disposed of granting stay of collection of disputed tax on condition of payment of fifty per cent of the disputed tax, pending disposal of the said appeal. Petitioner complied with the directions of this Court and we are informed that the appeal filed by the petitioner has been dismissed. Aggrieved thereby an appeal has been filed before the learned Sales Tax Appellate Tribunal and instant writ petition is filed seeking stay of collection of the balance disputed tax of Rs.5,07,540/- for the assessment year 2000-2001.

3. In such view of the matter writ petition is disposed of at the admission stage directing the petitioner to deposit twenty five per cent of the balance disputed tax within four weeks from date hereof and upon such deposit being made, there shall be stay of collection of the disputed tax till the disposal of the appeal before the learned Sales Tax Appellate Tribunal.

4. It is clarified that we have not gone into the merits of the main

controversy and all questions are accordingly left open for being raised before and considered by the learned Sales Tax Appellate Tribunal.

M.H.S.ANSARI,J

T.CH.SURYA RAO, J

AVS

Date:10.12.2004.

To

1 The Commercial Tax Officer Jubilee Hills Circle,

Hyderabad.

2 Two C.Cs to G.P. for Commercial Tax, High Court

Buildings, High Court of A.P., Hyderabad (OUT)

3 Two C.D. copies.